

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2011 - 2012

1. SUMMARY

In compliance with good practice in delivering internal audit services set out in the CIPFA Code of Practice for Internal Audit in Local Government (the Code); attached for the Audit Committee are final report summaries and action plans from recent internal audits. Appendix 1, lists the attached reports with dates for draft issue, final management comment and final issue.

2. RECOMMENDATIONS

2.1 The contents of this report are to be noted.

3. DETAILS

3.1 To December 2011, a total of 13 final reports had been provided to the Audit Committee. A further 6 final reports are provided with this report to the Audit Committee and are listed in Appendix 1. In addition, 13 corporate performance audits have now returned to the Strategic Management Team (SMT) for consideration. These reports will be the subject of a separate report to the Audit Committee.

3.2 The attached reports contain both the Executive Summaries and Action Plans from finalised audit work. The Action Plans detail only those recommendations where Internal Audit in agreement with management has classified the findings either High or Medium. Therefore findings and recommendations classified as Low have been removed. The contents of this report will therefore complement the External & Internal Audit Follow up report provided to the Audit Committee on a quarterly basis.

4. CONCLUSION

The contents of this report will be followed up by internal audit.

5. IMPLICATIONS

5.1 Policy: None

5.2 Financial: None

5.3 Personnel: None

5.4 Legal: None

5.5 Equal Opportunities: None